

Message Text

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PAGE 01 USUN N 02759 011557Z
ACTION SS-25

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FM USMISSION USUN NEW YORK
TO SECSTATE WASHDC 2389

C O N F I D E N T I A L USUN NEW YORK 02759

EXDIS

E.O.11652: GDS
TAGS: UN, AORG
SUBJECT: UN ADMINISTRATION: TAXATION OF LUMP SUM
SETTLEMENTS

REF: (A) STATE 150248, (B) USUN 2431, (C) USUN 2467

1. AT LEGAL COUNSEL SUY'S REQUEST, LEONARD CALLED ON SUY 30 JUNE. SUY NOTED THAT HIS DISCUSSIONS WITH THE SYG, UNDER SYG DAVIDSON AND CONTROLLER DEBATIN, LED WALDHEIM TO RAISE QUESTIONS ABOUT, AND TO CONSIDER AS SENSITIVE, CESSATION OF THE PRACTICE OF REIMBURSING US TAXES ON ONE-THIRD LUMP SUM PENSION SETTLEMENTS PAID TO AMERICAN EMPLOYEES OF THE UN. LEONARD CONFIRMED THAT THE "PRELIMINARY CONCLUSIONS" STATED IN THE US AIDE-MEMOIRE OF 13 JUNE (REFTEL A) CONSTITUTE THE DEFINITIVE LEGAL POSITION OF THE USG. HE EXPRESSED THE VIEW THAT, IN THE INTEREST OF GOOD ADMINISTRATION AND ASSUMING THE UN CONCURRED IN OUR LEGAL ANALYSIS, THE UN WOULD WISH IMMEDIATELY TO CEASE REIMBURSEMENT. HE OFFERED TO PRESENT THIS VIEW TO THE SYG, WHICH SUY INDICATED WOULD BE HELPFUL. LEONARD DID SO THE SAME MORNING, STRESSING THE UNDESIRABLE CONSEQUENCES THAT WOULD FLOW FROM DELAY. WALDHEIM, WHO LEAVES
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1 JULY ON AN OFFICIAL VISIT TO SWITZERLAND, INDICATED AN UNDERSTANDING OF THE US VIEW. HE IS TO RETURN TO NEW YORK CITY 6 JULY.

2. WE HAVE GIVEN SUY A NOTE CONFIRMING THAT THE 13 JUNE AIDE-MEMOIRE STATES THE DEFINITIVE USG CONCLUSIONS OF LAW ON THE MATTER. LEONARD

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Message Attributes

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